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PRACTICAL BOOK KEEPING,
SI CEDAR STREET,
BY C. C. MARSH, Accountant, author of the "5c

West Point Letter to the Hon. Feltx
McConnell, M. C.

West Point, June 5, 1846.

My Dear Mac—I find, by to-day's Herald, that
Bennett, with his usual point, has exposed a dirty
attempt to keep up the unfounded prejudices
against the Military Academy; and, with his usual
felicity, has affixed a name to the baser spirits of
the hour, that of "sausage democracy," which
will stick as fast as h.s more famous one, that of
locofoco. The correspondent of the Herald is,
after all, but a poor bungler in his malignant statistics. Any person who was correctly informed,
could, without any trouble, have made out some
far stronger cases than those he shows, without resorting to falsifications, and to the poor expedient
of putting one down as probably a relative to the
Duke of Bedford, because his name was Russell.

Let us now take his own statement. Out of a
class of sixty members, of which the present graduating class is composed, he gives but —— as belonging
to what he is pleased to consider as the aristocracy—in
contradistinction, I suppose, to the sausage democracy,
who are receiving \$\$\frac{1}{2}\$ epid for their invaluable services. Of those thus held up to public odium, as stipendiaries of the government, three, I think, are cited—
Stewart, the son of a chaptain in the navy; McClellaud,
a son of our invaluable townsman, who has been
so unwearied in his efforts to laprove the navigation of
the world by his invaluable charts. Another is Turnley,
who seems to have been selected because he was succassively appointed is 1841, and again in 1842. Now, of
these four young men, the first three have displayed emiment abilities since they have been members of the intitution, and will carry with them, into our gallant little
army, acquirements and talents which could not fail of
conferring honor on any profession, and of raising them
to great eminence in it. The case of the 4th, Turnley, is
peculiar, and illustrates, as srongly as any could, both
the good points of the system of appointments of cadets, and the fol

on the west, or Missouri side of the river, are many high and bold bluffs. From St Louis, all the way up to Galena, either on one side or the other of the river, are high banks, and in many places the scenery is wild, and quite romantic.

The Mississippi river is filled with islands all the way up to the Falls et St Anthony. As you pass up the river from Galena to Prairie du Chien, and all the way up to the Falls et St. Anthony, a distance of three hundred miles, the scenery is the finest I ever saw, entirely surpassing that of the Hudson river, in New York, and the khine, in Germany. About one hundred miles below the Falls, the river passes through Lake Pipin, a beautiful sheet of water twenty miles long, from two to four wide. About midway of the lake, it narrows down to half a mile in width, with high perpendicular rocks on each side, forming a wild and magnificent pass. The high rock on the east side is called the Maiden rock, being the rock from which the indian girl took the lover? leap.

This Indian legend would afford matter for a Cooper, or an Irving to make an interesting novel of.

About thirty miles above is the lake St. Croix, longer but not so wide as lake Pippin; the foot of this lake is near the river, and itsoutletempties into the river nearly at a right angle. The whole of this country is interspersed with beautiful lakes, from twenty-five miles to one mile in length, all of which are filled with the speckled trout, of all sizes, from one cance to two pounds in weight.

For one hundred miles in every direction from the Falls of St. Anthony, the whole country is made up of prairies and groves of beautifully timbered land. More than half the land is in prairies, of from one to fifteen miles in length. Most of the land, both prairie and timbered, is good and productive—producing wheat, oats barley, corn, potatoes, beans, peas, ac It is a fine country to raise stock in, as they live in the summer entirely on the prairie and two hundred miles up and down the Mississipp, and is one hundred families

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